

1 ~~Wisconsin aircraft, motor vehicle or mobile home dealers or registered Wisconsin~~
2 ~~snowmobile or all-terrain vehicle dealers~~ retailers, the purchaser shall file a sales
3 tax return and pay the tax prior to registering or titling the motor vehicle, boat,
4 snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,
5 all-terrain vehicle or aircraft in this state.

6 ***-0303/4.166* SECTION 1609.** 77.61 (2) of the statutes is renumbered 77.61 (2)
7 (intro.) and amended to read:

8 77.61 (2) (intro.) In order to protect the revenue of the state:

9 (a) Except as provided in par. (b), the department may require any person who
10 is or will be liable to it for the tax imposed by this subchapter to place with it, before
11 or after a permit is issued, the security, not in excess of \$15,000, that the department
12 determines. In determining the amount of security to require under this subsection,
13 the department may consider the person's payment of other taxes administered by
14 the department and any other relevant facts. If any taxpayer fails or refuses to place
15 that security, the department may refuse or revoke the permit. If any taxpayer is
16 delinquent in the payment of the taxes imposed by this subchapter, the department
17 may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the
18 security placed with the department by the taxpayer in the following order: costs,
19 penalties, delinquent interest, delinquent tax. No interest may be paid or allowed
20 by the state to any person for the deposit of security. Any security deposited under
21 this subsection shall be returned to the taxpayer if the taxpayer has, for 24
22 consecutive months, complied with all the requirements of this subchapter.

23 ***-0303/4.167* SECTION 1610.** 77.61 (2) (b) of the statutes is created to read:

24 77.61 (2) (b) A certified service provider who has contracted with a seller, and
25 filed an application, to collect and remit sales and use taxes imposed under this

1 subchapter on behalf of the seller shall submit a surety bond to the department to
2 guarantee the payment of sales and use taxes, including any penalty and interest on
3 such payment. The department shall approve the form and contents of a bond
4 submitted under this paragraph and shall determine the amount of such bond. The
5 surety bond shall be submitted to the department within 60 days after the date on
6 which the department notifies the certified service provider that the certified service
7 provider is registered to collect sales and use taxes imposed under this subchapter.
8 If the department determines, with regards to any one certified service provider, that
9 no bond is necessary to protect the tax revenues of this state, the secretary of revenue
10 or the secretary's designee may waive the requirements under this paragraph with
11 regard to that certified service provider. Any bond submitted under this paragraph
12 shall remain in force until the secretary of revenue or the secretary's designee
13 releases the liability under the bond.

14 ***-0303/4.168* SECTION 1611.** 77.61 (3) of the statutes is repealed.

15 ***-0303/4.169* SECTION 1612.** 77.61 (3m) of the statutes is created to read:

16 77.61 (3m) A retailer shall use a straight mathematical computation to
17 determine the amount of the tax that the retailer may collect from the retailer's
18 customers. The retailer shall calculate the tax amount by combining the applicable
19 tax rates under this subchapter and subch. V and multiplying the combined tax rate
20 by the sales price or purchase price of each item or invoice, as appropriate. The
21 retailer shall calculate the tax amount to the 3rd decimal place, disregard tax
22 amounts of less than 0.5 cent, and consider tax amounts of at least 0.5 cent but less
23 than 1 cent to be an additional cent. The use of a straight mathematical computation,
24 as provided in this subsection, shall not relieve the retailer from liability for payment
25 of the full amount of the tax levied under this subchapter.

1 ***-0303/4.170* SECTION 1613.** 77.61 (4) (c) of the statutes is amended to read:

2 77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax
3 imposed on the retailer under s. 77.53 (3) and the accounting connected with it,
4 retailers, not including certified service providers, may deduct 0.5% of those taxes
5 payable or \$10 for that reporting period required under s. 77.58 (1), whichever is
6 greater, but not more than the amount of the sales taxes or use taxes that is payable
7 under ss. 77.52 (1) and 77.53 (3) for that reporting period required under s. 77.58 (1),
8 as administration expenses if the payment of the taxes is not delinquent. For
9 purposes of calculating the retailer's discount under this paragraph, the taxes on
10 retail sales reported by retailers under subch. V, including taxes collected and
11 remitted as required under s. 77.785, shall be included if the payment of those taxes
12 is not delinquent.

13 ***-0375/2.4* SECTION 1614.** 77.61 (5) (b) 12. of the statutes is created to read:

14 77.61 (5) (b) 12. The secretary of revenue and employees of that department
15 for the purposes of preparing and maintaining the list of persons with unpaid tax
16 obligations as described in s. 71.91 (8) so that the list of such persons is available for
17 public inspection.

18 ***-0303/4.171* SECTION 1615.** 77.61 (5m) of the statutes is created to read:

19 77.61 (5m) (a) In this subsection, "personally identifiable information" means
20 any information that identifies a person.

21 (b) A certified service provider may use personally identifiable information as
22 necessary only for the administration of its system to perform a seller's sales and use
23 tax functions and shall provide consumers clear and conspicuous notice of its practice
24 regarding such information, including how it collects the information, how it uses the
25 information, and under what circumstances it discloses the information.

1 (c) A certified service provider may retain personally identifiable information
2 only to verify exemption claims, to investigate fraud, and to ensure its system's
3 reliability. A certified service provider who retains an individual's personally
4 identifiable information shall provide reasonable notice of such retention to the
5 individual and shall provide the individual reasonable access to the information and
6 an opportunity to correct inaccurate information. If any person, other than a state
7 that is a signatory to the agreement, as defined in s. 77.65 (2) (a), requests access to
8 an individual's personally identifiable information, the certified service provider
9 shall make a reasonable and timely effort to notify the individual of the request.

10 (d) A certified service provider shall provide sufficient technical, physical, and
11 administrative safeguards to protect personally identifiable information from
12 unauthorized access and disclosure.

13 ***-1598/7.1* SECTION 1616.** 77.61 (11) of the statutes is amended to read:

14 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue
15 licenses or permits to engage in a business involving the sale at retail of tangible
16 personal property subject to tax under this subchapter, or the furnishing of services
17 so subject to tax, shall, before issuing such license or permit, require proof that the
18 person to whom such license or permit is to be issued is the holder of a seller's permit
19 as required by or is registered to collect, report, and remit use tax under this
20 subchapter or has been informed by an employee of the department that the
21 department will issue a seller's permit to that person or register that person to
22 collect, report, and remit use tax.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

23 ***-0303/4.172* SECTION 1617.** 77.61 (16) of the statutes is created to read:

1 77.61 (16) Any person who remits taxes and files returns under this subchapter
2 may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file
3 such returns with the department in a manner prescribed by the department.

4 *–0303/4.173* **SECTION 1618.** 77.63 of the statutes is repealed and recreated
5 to read:

6 **77.63 Collection compensation.** The following persons may retain a portion
7 of sales and use taxes collected on retail sales under this subchapter and subch. V
8 in an amount determined by the department and by contracts that the department
9 enters into pursuant to the agreement, as defined in s. 77.65 (2) (a):

10 (1) A certified service provider.

11 (2) A seller that uses a certified automated system, as defined in s. 77.524 (1)
12 (am).

13 (3) A seller that sells tangible personal property or taxable services in at least
14 5 states that are signatories to the agreement, as defined in s. 77.65 (2) (a); that has
15 total annual sales revenue of at least \$500,000,000; that has a proprietary system
16 that calculates the amount of tax owed to each taxing jurisdiction in which the seller
17 sells tangible personal property or taxable services; and that has entered into a
18 performance agreement with the states that are signatories to the agreement, as
19 defined in s. 77.65 (2) (a). For purposes of this subsection, “seller” includes an
20 affiliated group of sellers using the same proprietary system to calculate the amount
21 of tax owed in each taxing jurisdiction in which the sellers sell tangible personal
22 property or taxable services.

23 *–0303/4.174* **SECTION 1619.** 77.65 (2) (c) of the statutes is repealed.

24 *–0303/4.175* **SECTION 1620.** 77.65 (2) (e) of the statutes is amended to read:

1 77.65 (2) (e) “Seller” means any person who sells, leases, or rents tangible
2 personal property or services.

3 *–0303/4.176* SECTION 1621. 77.67 of the statutes is created to read:

4 **77.67 Amnesty for new registrants.** (1) A seller is not liable for uncollected
5 and unpaid taxes, including penalties and interest, imposed under this subchapter
6 and subch. V on sales made to purchasers in this state before the seller registers
7 under par. (a), if all of the following apply:

8 (a) The seller registers with the department, in a manner that the department
9 prescribes, to collect and remit the taxes imposed under this subchapter and subch.
10 V on sales to purchasers in this state in accordance with the agreement, as defined
11 in s. 77.65 (2) (a).

12 (b) The seller registers under par. (a) no later than 365 days after the effective
13 date of this state’s participation in the agreement under s. 77.65 (2) (a) [revisor
14 inserts date].

15 (c) The seller was not registered to collect and remit the taxes imposed under
16 this subchapter and subch. V during the 365 consecutive days immediately before
17 the effective date of this state’s participation in the agreement under s. 77.65 (2) (a)
18 [revisor inserts date].

19 (d) The seller has not received a notice of the commencement of an audit from
20 the department or, if the seller has received a notice of the commencement of an audit
21 from the department, the audit has not been resolved by any means, including any
22 related administrative and judicial processes, at the time that the seller registers
23 under par. (a).

24 (e) The seller has not committed or been involved in a fraud or an intentional
25 misrepresentation of a material fact.

1 (f) The seller collects and remits the taxes imposed under this subchapter and
2 subch. V on sales to purchasers in this state for at least 3 consecutive years after the
3 date on which the seller registers under par. (a).

4 (2) Subsection (1) does not apply to taxes imposed under this subchapter and
5 subch. V that are due from the seller for purchases made by the seller.

6 *-0303/4.177* SECTION 1622. 77.70 of the statutes is amended to read:

7 **77.70 Adoption by county ordinance.** Any county desiring to impose county
8 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
9 stating its purpose and referring to this subchapter. The county sales and use taxes
10 may be imposed only for the purpose of directly reducing the property tax levy and
11 only in their entirety as provided in this subchapter. That ordinance shall be
12 effective on the first day of January, the first day of April, the first day of July or the
13 first day of October. A certified copy of that ordinance shall be delivered to the
14 secretary of revenue at least 120 days prior to its effective date. The repeal of any
15 such ordinance shall be effective on December 31. A certified copy of a repeal
16 ordinance shall be delivered to the secretary of revenue at least ~~60~~ 120 days before
17 the effective date of the repeal.

18 *-0303/4.178* SECTION 1623. 77.705 of the statutes is amended to read:

19 **77.705 Adoption by resolution; baseball park district.** A local
20 professional baseball park district created under subch. III of ch. 229, by resolution
21 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
22 a rate of no more than 0.1% of the gross receipts or sales price. Those taxes may be
23 imposed only in their entirety. The resolution shall be effective on the first day of the
24 ~~first month~~ January 1, April 1, July 1, or October 1 that begins at least ~~30~~ 120 days
25 after the adoption of the resolution.

1 ***-0303/4.179* SECTION 1624.** 77.706 of the statutes is amended to read:

2 **77.706 Adoption by resolution; football stadium district.** A local
3 professional football stadium district created under subch. IV of ch. 229, by
4 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this
5 subchapter at a rate of 0.5% of the gross receipts or sales price. Those taxes may be
6 imposed only in their entirety. The imposition of the taxes under this section shall
7 be effective on the first day of the first month January 1, April 1, July 1, or October
8 1 that begins at least ~~30~~ 120 days after the certification of the approval of the
9 resolution by the electors in the district's jurisdiction under s. 229.824 (15).

10 ***-0303/4.180* SECTION 1625.** 77.707 (1) of the statutes is amended to read:

11 **77.707 (1)** Retailers and the department of revenue may not collect a tax under
12 s. 77.705 for any local professional baseball park district created under subch. III of
13 ch. 229 after the last day of the calendar quarter during that is at least 120 days from
14 the date on which the local professional baseball park district board makes a
15 certification to the department of revenue under s. 229.685 (2), except that the
16 department of revenue may collect from retailers taxes that accrued before the day
17 after the last day of that calendar quarter and fees, interest and penalties that relate
18 to those taxes.

19 ***-0303/4.181* SECTION 1626.** 77.707 (2) of the statutes is amended to read:

20 **77.707 (2)** Retailers and the department of revenue may not collect a tax under
21 s. 77.706 for any local professional football stadium district created under subch. IV
22 of ch. 229 after the last day of the calendar quarter during that is at least 120 days
23 from the date on which the local professional football stadium district board makes
24 all of the certifications to the department of revenue under s. 229.825 (3), except that
25 the department of revenue may collect from retailers taxes that accrued before the

1 day after the last day of that calendar quarter and fees, interest and penalties that
2 relate to those taxes.

3 ***-0303/4.182* SECTION 1627.** 77.71 (1) of the statutes is amended to read:

4 77.71 (1) For the privilege of selling, licensing, leasing or renting tangible
5 personal property and for the privilege of selling, licensing, performing or furnishing
6 services a sales tax is imposed upon retailers at the rate of 0.5% in the case of a county
7 tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the
8 ~~gross receipts~~ sales price from the sale, licensing, lease or rental of tangible personal
9 property, except property taxed under sub. (4), sold, licensed, leased or rented at
10 retail in the county or special district or from selling, licensing, performing or
11 furnishing services described under s. 77.52 (2) in the county or special district.

12 ***-0303/4.183* SECTION 1628.** 77.71 (2) of the statutes is amended to read:

13 77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax
14 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the ~~sales~~
15 purchase price upon every person storing, using or otherwise consuming in the
16 county or special district tangible personal property or services if the property or
17 service is subject to the state use tax under s. 77.53, except that a receipt indicating
18 that the tax under sub. (1), (3) or (4) has been paid relieves the buyer of liability for
19 the tax under this subsection and except that if the buyer has paid a similar local tax
20 in another state on a purchase of the same property or services that tax shall be
21 credited against the tax under this subsection and except that for motor vehicles that
22 are used for a purpose in addition to retention, demonstration or display while held
23 for sale in the regular course of business by a dealer the tax under this subsection
24 is imposed not on the ~~sales~~ purchase price but on the amount under s. 77.53 (1m).

25 ***-0303/4.184* SECTION 1629.** 77.71 (3) of the statutes is amended to read:

1 77.71 (3) An excise tax is imposed upon a contractor engaged in construction
2 activities within the county or special district, at the rate of 0.5% in the case of a
3 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
4 of the ~~sales~~ purchase price of tangible personal property that is used in constructing,
5 altering, repairing or improving real property and that becomes a component part
6 of real property in that county or special district, except that if the contractor has
7 paid the sales tax of a county in the case of a county tax or of a special district in the
8 case of a special district tax in this state on that property, or has paid a similar local
9 sales tax in another state on a purchase of the same property, that tax shall be
10 credited against the tax under this subsection.

11 *~~-0303/4.185~~* SECTION 1630. 77.71 (4) of the statutes is amended to read:

12 77.71 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax
13 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
14 purchase price upon every person storing, using or otherwise consuming a motor
15 vehicle, boat, ~~snowmobile~~, mobile home not exceeding 45 feet in length, ~~trailer~~,
16 ~~semitrailer~~, ~~all-terrain vehicle~~ or aircraft, if that property must be registered or
17 titled with this state and if that property is to be customarily kept in a county that
18 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
19 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local
20 sales tax in another state on a purchase of the same property that tax shall be
21 credited against the tax under this subsection.

22 *~~-0303/4.186~~* SECTION 1631. 77.72 (title) of the statutes is repealed.

23 *~~-0303/4.187~~* SECTION 1632. 77.72 (1) of the statutes is renumbered 77.72 and
24 amended to read:

1 **77.72 General rule for property.** For the purposes of this subchapter, all
2 retail sales of tangible personal property are ~~completed at the time when, and the~~
3 ~~place where, the seller or the seller's agent transfers possession to the buyer or the~~
4 ~~buyer's agent. In this subsection, a common carrier or the U.S. postal service is the~~
5 ~~agent of the seller, regardless of any f.o.b. point and regardless of the method by~~
6 ~~which freight or postage is paid. Rentals and leases of property, except property~~
7 ~~under sub. (2), have a situs at the location of that property and taxable services occur~~
8 as provided in s. 77.522.

9 ***-0303/4.188* SECTION 1633.** 77.72 (2) and (3) of the statutes are repealed.

10 ***-0743/1.3* SECTION 1634.** 77.73 (1) of the statutes is repealed.

11 ***-0743/1.4* SECTION 1635.** 77.73 (1m) of the statutes is created to read:

12 **77.73 (1m)** Except as provided in sub. (2), a county or special district has
13 jurisdiction to impose the taxes under this subchapter regardless of whether the
14 retailer is engaged in business in the county or special district.

15 ***-0303/4.189* SECTION 1636.** 77.73 (2) of the statutes is amended to read:

16 **77.73 (2)** Counties and special districts do not have jurisdiction to impose the
17 tax under s. 77.71 (2) in regard to tangible personal property, except snowmobiles,
18 trailers, semitrailers, and all-terrain vehicles, purchased in a sale that is
19 consummated in another county or special district in this state that does not have
20 in effect an ordinance or resolution imposing the taxes under this subchapter and
21 later brought by the buyer into the county or special district that has imposed a tax
22 under s. 77.71 (2).

23 ***-0303/4.190* SECTION 1637.** 77.73 (3) of the statutes is created to read:

24 **77.73 (3)** Counties and special districts have jurisdiction to impose the taxes
25 under this subchapter on retailers who register under s. 77.53 (9m). A retailer who

1 registers under s. 77.53 (9m) shall collect, report, and remit to the department the
2 taxes imposed under this subchapter for all counties and special districts that have
3 an ordinance or resolution imposing the taxes under this subchapter.

4 ***-0303/4.191* SECTION 1638.** 77.75 of the statutes is amended to read:

5 **77.75 Reports.** Every person subject to county or special district sales and use
6 taxes shall, for each reporting period, record that person's sales made in the county
7 or special district that has imposed those taxes separately from sales made
8 elsewhere in this state and file a report of the measure of the county or special district
9 sales and use taxes and the tax due thereon separately as prescribed by the
10 department of revenue.

11 ***-0303/4.192* SECTION 1639.** 77.77 (1) of the statutes is renumbered 77.77 (1)

12 (a) and amended to read:

13 **77.77 (1) (a)** ~~The gross receipts~~ sales price from services subject to the tax under
14 s. 77.52 (2) ~~are not or the lease, rental, or license of tangible personal property is~~
15 subject to the taxes under this subchapter, and the incremental amount of tax caused
16 by a rate increase applicable to those services, leases, rentals, or licenses is not due,
17 ~~if those services are billed to the customer and paid for before~~ beginning with the first
18 billing period starting on or after the effective date of the county ordinance, special
19 district resolution, or rate increase, regardless of whether the service is furnished or
20 the property is leased, rented, or licensed to the customer before or after that date.

21 ***-0303/4.193* SECTION 1640.** 77.77 (1) (b) of the statutes is created to read:

22 **77.77 (1) (b)** The sales price from services subject to the tax under s. 77.52 (2)
23 or the lease, rental, or license of tangible personal property is not subject to the taxes
24 under this subchapter, and a decrease in the tax rate imposed under this subchapter
25 on those services first applies, beginning with bills rendered on or after the effective

1 date of the repeal or sunset of a county ordinance or special district resolution
2 imposing the tax or other rate decrease, regardless of whether the service is
3 furnished or the property is leased, rented, or licensed to the customer before or after
4 that date.

5 ***-0303/4.194* SECTION 1641.** 77.77 (2) of the statutes is repealed.

6 ***-0303/4.195* SECTION 1642.** 77.785 (1) of the statutes is amended to read:

7 77.785 (1) All retailers shall collect and report the taxes under this subchapter
8 on the ~~gross receipts~~ sales price from leases and rentals of property under s. 77.71
9 (4).

10 ***-0303/4.196* SECTION 1643.** 77.785 (2) of the statutes is amended to read:

11 77.785 (2) Prior to registration or titling, a retailer of a boat, ~~all-terrain vehicle,~~
12 ~~trailer and semi-trailer dealers and licensed aircraft, motor vehicle, or mobile home~~
13 ~~and snowmobile dealers~~ shall collect the taxes under this subchapter on sales of
14 items under s. 77.71 (4). The ~~dealer~~ retailer shall remit those taxes to the
15 department of revenue along with payments of the taxes under subch. III.

16 ***-0519/3.4* SECTION 1644.** 77.89 (2) (b) of the statutes is amended to read:

17 77.89 (2) (b) The municipal treasurer shall pay all amounts received under s.
18 77.84 (2) (b) and (bm) to the county treasurer, as provided under ss. 74.25 and 74.30.
19 The county treasurer shall, by June 30 of each year, pay all amounts received under
20 this paragraph to the department. All amounts received by the department shall be
21 credited to the conservation fund and shall be reserved for land acquisition and
22 ~~resource management activities grants~~ under s. 77.895.

23 ***-0519/3.5* SECTION 1645.** 77.895 of the statutes is created to read:

24 **77.895 Grants for land acquisitions for outdoor activities. (1)**

25 **DEFINITIONS.** In this section:

1 (a) "Board" means the managed forest land board.

2 (b) "Land" means land in fee simple, conservation easements, and other
3 easements in land.

4 (c) "Local governmental unit" means a city, town, or county.

5 (d) "Nonprofit conservation organization" has the meaning given in s. 23.0955
6 (1).

7 (2) PROGRAM. The board shall establish a program to award grants from the
8 appropriation under s. 20.370 (5) (bz) to local governmental units, the department,
9 and nonprofit conservation organizations to acquire land to be used for hunting,
10 fishing, hiking, sight-seeing, and cross-country skiing.

11 (3) REQUIREMENTS. The board shall promulgate rules establishing
12 requirements for awarding grants under this section. The rules promulgated under
13 this subsection shall include all of the following:

14 (a) A requirement that the board give higher priority to counties over other
15 grant applicants in awarding grants under this section.

16 (b) A requirement that, in awarding grants to counties under this section, the
17 board give higher priority to counties that have higher numbers of acres that are
18 designated as closed under s. 77.83.

19 (c) A requirement that, in awarding grants to towns under this section, the
20 board give higher priority to towns that have higher numbers of acres that are
21 designated as closed under s. 77.83.

22 (d) A requirement that no grant may be awarded under this section without it
23 being approved by the board of each county in which the land to be acquired is
24 located.

1 (e) Requirements concerning the use of sound forestry practices on land
2 acquired under this section.

3 (4) USE OF LAND. Land acquired under this section may be used for purposes
4 in addition to those specified in sub. (2) if the additional uses are compatible with the
5 purposes specified in sub. (2).

6 ***-0303/4.197* SECTION 1646.** 77.98 of the statutes is amended to read:

7 **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may
8 impose a tax on the retail sale, except sales for resale, within the district's
9 jurisdiction under s. 229.43 of products that are subject to a tax under s. 77.54 (20)
10 (e) 1. to 3. and not candy, as defined in s. 77.51 (1e), prepared food, as defined in s.
11 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the
12 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) or (20) (e) 5., (20n) (b) and (c),
13 and (20r).

14 ***-0303/4.198* SECTION 1647.** 77.981 of the statutes is amended to read:

15 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products
16 at the rate of 0.25% of the ~~gross receipts~~ sales price, except that the district, by a vote
17 of a majority of the authorized members of its board of directors, may impose the tax
18 at the rate of 0.5% of the ~~gross receipts~~ sales price. A majority of the authorized
19 members of the district's board may vote that, if the balance in a special debt service
20 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax
21 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next
22 January 1, April 1, July 1 or October 1, and this tax is irrevocable if any bonds issued
23 by the district and secured by the special debt service reserve fund are outstanding.

24 ***-0303/4.199* SECTION 1648.** 77.982 (2) of the statutes is amended to read:

1 77.982 (2) Sections 77.51 (4) (a), (b) 1., 2. and 4., (c) 1. to 3. and (d) (12m), (14)
2 (a) to (f), (j) and (k) and, (14g), (15a), and (15b), 77.52 (3), (6), (3m), (4), (13), (14), (18)
3 and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m),
4 (5), (8), (9) and, (12) to (14), and (15), and 77.62, as they apply to the taxes under
5 subch. III, apply to the tax under this subchapter. Sections ~~77.72 (1) and~~ Section
6 77.73, as ~~they apply~~ it applies to the taxes under subch. V, ~~apply~~ applies to the tax
7 under this subchapter.

8 *-0303/4.200* SECTION 1649. 77.99 of the statutes is amended to read:

9 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may
10 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not
11 for rerental and not for rental as a service or repair replacement vehicle, within the
12 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01
13 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
14 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
15 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under
16 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's
17 authorized board of directors may vote to increase the tax rate under this subchapter
18 to 4%.

19 *-0303/4.201* SECTION 1650. 77.991 (2) of the statutes is amended to read:

20 77.991 (2) Sections 77.51 (4) (a), (b) 1., 2. and 4., (c) 1. to 3. and (d) and (12m),
21 (14) (a) to (f), (j) and (k), (14g), (15a), and (15b), 77.52 (3), (3m), (4), (6), (13), (14) and,
22 (18), and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2),
23 (3m), (5), (8), (9) and, (12) to (14), and (15), and 77.62, as they apply to the taxes under
24 subch. III, apply to the tax under this subchapter. Sections ~~77.72 (1) and (2) (a) and~~
25 Section 77.73, as ~~they apply~~ it applies to the taxes under subch. V, ~~apply~~ applies to

1 the tax under this subchapter. The renter shall collect the tax under this subchapter
2 from the person to whom the passenger car is rented.

3 ***-0303/4.202* SECTION 1651.** 77.994 (1) (intro.) of the statutes is amended to
4 read:

5 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all
6 of which is included in a premier resort area under s. 66.1113 may, by ordinance,
7 impose a tax at a rate of 0.5% of the gross receipts sales price from the sale, license,
8 lease, or rental in the municipality or county of goods or services that are taxable
9 under subch. III made by businesses that are classified in the standard industrial
10 classification manual, 1987 edition, published by the U.S. office of management and
11 budget, under the following industry numbers:

12 ***-0303/4.203* SECTION 1652.** 77.9941 (4) of the statutes is amended to read:

13 77.9941 (4) Sections 77.72 (1), (2) (a) and (3) (a), 77.73, 77.74, 77.75, 77.76 (1),
14 (2), and (4), 77.77 (1) and (2), 77.785 (1), and 77.79, as they apply to the taxes under
15 subch. V, apply to the tax under this subchapter.

16 ***-1046/P1.1* SECTION 1653.** 77.995 (2) of the statutes is amended to read:

17 77.995 (2) There is imposed a fee at the rate of 3%, or 5% for the rental of
18 limousines, of the gross receipts on the rental, but not for rerental and not for rental
19 as a service or repair replacement vehicle of Type 1 automobiles, as defined in s.
20 340.01 (4) (a); of mobile homes, as defined in s. 340.01 (29); of motor homes, as defined
21 in s. 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by
22 establishments primarily engaged in short-term rental of vehicles without drivers,
23 for a period of 30 days or less, unless the sale is exempt from the sales tax under s.
24 77.54 (1), (4), (7) (a), (7m) or (9a). There is also imposed a fee at the rate of 5% of the
25 gross receipts on the rental of limousines.

1 ***-0303/4.204* SECTION 1654.** 77.995 (2) of the statutes, as affected by 2005
2 Wisconsin Act (this act), is repealed and recreated to read:

3 77.995 (2) There is imposed a fee at the rate of 5% of the sales price on the
4 rental, but not for rerental and not for rental as a service or repair replacement
5 vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of mobile homes, as
6 defined in s. 340.01 (29); of motor homes, as defined in s. 340.01 (33m); and of
7 camping trailers, as defined in s. 340.01 (6m) by establishments primarily engaged
8 in short-term rental of vehicles without drivers, for a period of 30 days or less, unless
9 the sale is exempt from the sales tax under s. 77.54 (1), (4), (7) (a), (7m) or (9a). There
10 is also imposed a fee at the rate of 5% of the sales price on the rental of limousines.

 ***NOTE: This is reconciled s. 77.995 (2). This SECTION has been affected by
 LRB-1046/P1.

11 ***-0303/4.205* SECTION 1655.** 77.9951 (2) of the statutes is amended to read:
12 77.9951 (2) Sections 77.51 (4) (a), ~~(b) 1., 2. and 4., (c) 1. to 3. and (d) and (12m),~~
13 ~~(14) (a) to (f), (j) and (k), (15a), and (15b), 77.52 (3m), (4), (6), (13), (14) and, (18), and~~
14 ~~(19), 77.522 (2), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m),~~
15 ~~(5), (8), (9) and, (12) to (14), and (15), and 77.62, as they apply to the taxes under~~
16 subch. III, apply to the fee under this subchapter. The renter shall collect the fee
17 under this subchapter from the person to whom the vehicle is rented.

18 ***-0303/4.206* SECTION 1656.** 77.996 (6) of the statutes is amended to read:
19 77.996 (6) "Gross receipts" ~~has the meaning given in s. 77.51 (4) (a), (b) 1. and~~
20 ~~5., (c) 1. to 4., and (d) means the sales price, as defined in s. 77.51 (15b), of tangible~~
21 ~~personal property and taxable services sold by a dry cleaning facility.~~ "Gross
22 receipts" does not include the license fee imposed under s. ~~77.9661 (1m) s. 77.9961~~
23 ~~(1m)~~ that is passed on to customers.

1 ***-0302/4.63*** SECTION 1657. 78.005 (14) of the statutes is amended to read:

2 78.005 (14) "Supplier" includes a person who imports, or acquires immediately
3 upon import, motor vehicle fuel by pipeline or marine vessel from a state, territory
4 or possession of the United States or from a foreign country into a terminal and who
5 is registered under 26 USC 4101 for tax-free transactions in gasoline. "Supplier"
6 also includes a person who produces in this state; or imports into a terminal or bulk
7 plant; or acquires immediately upon import by truck, railcar or barge into a terminal;
8 alcohol or alcohol derivative substances. "Supplier" also includes a person who
9 produces, manufactures or refines motor vehicle fuel in this state. "Supplier" also
10 includes a person who acquires motor vehicle fuel pursuant to an industry terminal
11 exchange agreement or by a 2-party exchange under section 4105 of the Internal
12 Revenue Code. "Supplier" does not include a retail dealer or wholesaler who merely
13 blends alcohol with gasoline before the sale or distribution of the product. "Supplier"
14 does not include a terminal operator who merely handles in a terminal motor vehicle
15 fuel consigned to the terminal operator.

16 ***-1229/6.4*** SECTION 1658. 79.01 (1) of the statutes is amended to read:

17 79.01 (1) There is established an account in the general fund entitled the
18 "Expenditure Restraint Program Account." There shall be appropriated to that
19 account \$25,000,000 in 1991, in 1992, and in 1993; \$42,000,000 in 1994; \$48,000,000
20 in each year beginning in 1995 and ending in 1999; \$57,000,000 in the year 2000 and
21 in the year 2001; \$57,570,000 in 2002; and \$58,145,700 in 2003 and in each year
22 thereafter, ending in 2006.

23 ***-1232/1.3*** SECTION 1659. 79.01 (2) of the statutes is amended to read:

24 79.01 (2) There is established an account in the general fund entitled the
25 ~~"Municipal and County Shared Revenue Account", referred to in this chapter as the~~

1 “~~shared revenue account~~”. “Utility value-based payments account.” There shall be
2 appropriated to the ~~shared revenue~~ utility value-based payments account the sums
3 specified in ss. 79.03 and 79.04.

4 ***-1231/7.3* SECTION 1660.** 79.01 (5) of the statutes is created to read:

5 79.01 (5) There is established an account in the general fund entitled the
6 “County Levy Restraint Payment Account.” There shall be appropriated to that
7 account \$25,000,000 in 2007 and in each year thereafter.

8 ***-1229/6.5* SECTION 1661.** 79.01 (5b) of the statutes is created to read:

9 79.01 (5b) There is established an account in the general fund entitled the
10 “Municipal Levy Restraint Payment Account.” There shall be appropriated to that
11 account \$58,145,700 in 2007 and in each year thereafter.

12 ***-1231/7.4* SECTION 1662.** 79.01 (6) of the statutes is created to read:

13 79.01 (6) There is established an account in the general fund entitled the
14 “County Levy Restraint Bonus Payment Account.” There shall be appropriated to
15 that account \$10,000,000 in 2007 and in each year thereafter.

16 ***-1229/6.6* SECTION 1663.** 79.01 (6b) of the statutes is created to read:

17 79.01 (6b) There is established an account in the general fund entitled the
18 “Municipal Levy Restraint Bonus Payment Account.” There shall be appropriated
19 to that account \$10,000,000 in 2007 and in each year thereafter.

20 ***-1231/7.5* SECTION 1664.** 79.015 of the statutes is amended to read:

21 **79.015 Statement of estimated payments.** The department of revenue, on
22 or before September 15 of each year, shall provide to each municipality and county
23 a statement of estimated payments to be made in the next calendar year to the
24 municipality or county under ss. 79.03, 79.035, 79.04, 79.05, 79.051, 79.052, 79.058,
25 and 79.06.

***NOTE: This is reconciled s. 79.015. This SECTION has been affected by LRB-1231/4 and LRB-1229/3.

1 *-1231/7.6* SECTION 1665. 79.02 (2) (b) of the statutes is amended to read:

2 79.02 (2) (b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall
3 equal 15% of the municipality's or county's estimated payments under ss. 79.03,
4 79.035, 79.04, 79.058, and 79.06 and 100% of the municipality's or county's estimated
5 payments under s. ss. 79.05, 79.051, and 79.052.

***NOTE: This is reconciled s. 79.02 (2) (b). This SECTION has been affected by LRB-1231/4 and LRB-1229/3.

6 *-1232/1.4* SECTION 1666. 79.03 (3) (a) of the statutes is amended to read:

7 79.03 (3) (a) The amount in the ~~shared revenue~~ utility value-based payments
8 account for municipalities and the amount in the ~~shared revenue~~ utility value-based
9 payments account for counties, less the payments under sub. (2) and s. 79.04, and,
10 for the distribution in 2003, the amount appropriated under s. 20.835 (1) (m), (t), and
11 (u), shall be allocated to each municipality and county respectively in proportion to
12 its entitlement. In this paragraph, "entitlement" means the product of aidable
13 revenues and tax base weight.

14 *-1232/1.5* SECTION 1667. 79.04 (1) (a) of the statutes is amended to read:

15 79.04 (1) (a) An amount from the ~~shared revenue~~ utility value-based payments
16 account or, for the distribution in 2003, from the appropriation under s. 20.835 (1)
17 (t) determined by multiplying by 3 mills in the case of a town, and 6 mills in the case
18 of a city or village, the first \$125,000,000 of the amount shown in the account, plus
19 leased property, of each public utility except qualified wholesale electric companies,
20 as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for "production
21 plant, exclusive of land," "general structures," and "substations," in the case of light,
22 heat and power companies, electric cooperatives or municipal electric companies, for

1 all property within a municipality in accordance with the system of accounts
2 established by the public service commission or rural electrification administration,
3 less depreciation thereon as determined by the department of revenue and less the
4 value of treatment plant and pollution abatement equipment, as defined under s.
5 70.11 (21) (a), as determined by the department of revenue plus an amount from the
6 ~~shared revenue~~ utility value-based payments account or, for the distribution in
7 2003, from the appropriation under s. 20.835 (1) (t) determined by multiplying by 3
8 mills in the case of a town, and 6 mills in the case of a city or village, of the first
9 \$125,000,000 of the total original cost of production plant, general structures, and
10 substations less depreciation, land and approved waste treatment facilities of each
11 qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to
12 the department of revenue of all property within the municipality. The total of
13 amounts, as depreciated, from the accounts of all public utilities for the same
14 production plant is also limited to not more than \$125,000,000. The amount
15 distributable to a municipality under this subsection and sub. (6) in any year shall
16 not exceed \$300 times the population of the municipality.

17 ***-1232/1.6* SECTION 1668.** 79.04 (2) (a) of the statutes is amended to read:

18 79.04 (2) (a) Annually, except for production plants that begin operation after
19 December 31, 2003, or begin operation as a repowered production plant after
20 December 31, 2003, the department of administration, upon certification by the
21 department of revenue, shall distribute from the ~~shared revenue~~ utility value-based
22 payments account or, for the distribution in 2003, from the appropriation under s.
23 20.835 (1) (t) to any county having within its boundaries a production plant, general
24 structure, or substation, used by a light, heat or power company assessed under s.
25 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the production

1 plant or substation is owned or operated by a local governmental unit that is located
2 outside of the municipality in which the production plant or substation is located, or
3 by an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or by a
4 municipal electric company under s. 66.0825 an amount determined by multiplying
5 by 6 mills in the case of property in a town and by 3 mills in the case of property in
6 a city or village the first \$125,000,000 of the amount shown in the account, plus
7 leased property, of each public utility except qualified wholesale electric companies,
8 as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for “production
9 plant, exclusive of land,” “general structures,” and “substations,” in the case of light,
10 heat and power companies, electric cooperatives or municipal electric companies, for
11 all property within the municipality in accordance with the system of accounts
12 established by the public service commission or rural electrification administration,
13 less depreciation thereon as determined by the department of revenue and less the
14 value of treatment plant and pollution abatement equipment, as defined under s.
15 70.11 (21) (a), as determined by the department of revenue plus an amount from the
16 ~~shared revenue~~ utility value-based payments account or, for the distribution in
17 2003, from the appropriation under s. 20.835 (1) (t) determined by multiplying by 6
18 mills in the case of property in a town, and 3 mills in the case of property in a city
19 or village, of the total original cost of production plant, general structures, and
20 substations less depreciation, land and approved waste treatment facilities of each
21 qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to
22 the department of revenue of all property within the municipality. The total of
23 amounts, as depreciated, from the accounts of all public utilities for the same
24 production plant is also limited to not more than \$125,000,000. The amount

1 distributable to a county under this subsection and sub. (6) in any year shall not
2 exceed \$100 times the population of the county.

3 *-1233/1.1* SECTION 1669. 79.043 (4) of the statutes is amended to read:

4 79.043 (4) Except as provided under s. 79.02 (3) (e), beginning in 2004 the total
5 amount to be distributed each year to municipalities from the aid account is
6 \$703,102,200 \$702,483,300.

7 *-1229/6.7* SECTION 1670. 79.05 (7) of the statutes is created to read:

8 79.05 (7) Beginning in 2007, no municipality may receive a payment under this
9 section.

10 *-1229/6.8* SECTION 1671. 79.051 of the statutes is created to read:

11 *vk*
INSERT 624-11 79.051 **Municipal levy restraint program.** (1) DEFINITIONS. In this section:

12 *(a)* *(am)* "Inflation factor" means a percentage equal to the average annual
13 percentage change in the U.S. consumer price index for all urban consumers, U.S.
14 city average, as determined by the U.S. department of labor, for the 12 months
15 ending on June 30 of the year before the statement under s. 79.015.

16 (b) "Maximum allowable levy" means the municipal tax levy for the year before
17 the statement under s. 79.015, as adjusted under sub. (5), multiplied by the sum of
18 one plus 85 percent of the inflation factor and 85 percent of the valuation factor,
19 rounded to the nearest 0.01 percent.

20 (c) "Municipal tax levy" means the amounts reported as the total taxes levied
21 for each town, village, or city on the statement of taxes filed with the department of
22 revenue under s. 73.10, not including ~~the incremental levy for municipal tax~~
23 incremental financing districts and the incremental levy for county environmental
24 tax financing districts.

with a population of less than 2,000 may exceed the levy limit if a resolution to do so is approved by an annual or special town meeting. The levy limits do not apply to a property tax levy that is imposed after December 2006.

Under the bill, a political subdivision's levy limit does not generally apply to any amounts levied to pay debt service on debt authorized by a political subdivision, including general obligation debt service, refunding debt, and interest on outstanding obligations.

Also under this bill, the limit otherwise applicable does not apply to the amount that a first class city (presently only Milwaukee) levies for school purposes. Currently, a first class city school district is not authorized to levy a tax; the city in which the school district is located levies a tax for school purposes at the direction of the school board.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 66.0602 of the statutes is created to read:

2 **66.0602 Local levy limits. (1) DEFINITIONS.** In this section:

3 (a) "County growth factor" means a percentage equal to 60 percent of the
4 percentage change in the county's January 1 equalized value due to new construction
5 less improvements removed between the year before the previous year and the
6 previous year, but not less than zero.

7 ~~(ad)~~ "Debt service" includes debt service on debt issued or reissued to fund or
8 refund outstanding municipal ~~or county~~ obligations, interest on outstanding
9 municipal ~~or county~~ obligations, and related issuance costs and redemption
10 premiums.

11 (c) "Inflation factor" means a percentage equal to the average annual
12 percentage change in the U.S. consumer price index for all urban consumers, U.S.
13 city average, as determined by the U.S. department of labor, for the 12 months

1 (d) “Municipal tax rate” means the municipal tax levy divided by the taxable
2 value.

3 (e) “Region” means any of the following areas to which a municipality is
4 assigned, for purposes of determining the eligibility for and the amount of the
5 payments under this subsection, according to the county in which the municipality
6 is located, except that if the municipality is located in more than one county, the
7 municipality is considered, for purposes of determining the eligibility for and the
8 amount of the payments under this subsection, to be located in the county that has
9 the greater taxable value:

10 1. Region 1, consisting of the counties of Brown, Door, Florence, Kewaunee,
11 Manitowoc, Marinette, Oconto, and Sheboygan.

12 2. Region 2, consisting of the counties of Calumet, Fond du Lac, Green Lake,
13 Marquette, Menominee, Outagamie, Shawano, Waupaca, Waushara, and
14 Winnebago.

15 3. Region 3, consisting of the counties of Buffalo, Crawford, Jackson, La Crosse,
16 Monroe, Pepin, Pierce, Trempealeau, and Vernon.

17 4. Region 4, consisting of the counties of Adams, Forest, Juneau, Langlade,
18 Lincoln, Marathon, Oneida, Portage, Vilas, and Wood.

19 5. Region 5, consisting of the counties of Ashland, Bayfield, Burnett, Douglas,
20 Iron, Price, Rusk, Sawyer, Taylor, and Washburn.

21 6. Region 6, consisting of the counties of Columbia, Dane, Dodge, Jefferson,
22 Rock, and Sauk.

23 7. Region 7, consisting of the counties of Kenosha, Milwaukee, Ozaukee,
24 Racine, Walworth, Washington, and Waukesha.

1 8. Region 8, consisting of the counties of Grant, Green, Iowa, Lafayette, and
2 Richland.

3 9. Region 9, consisting of the counties of Barron, Chippewa, Clark, Dunn, Eau
4 Claire, Polk, and St. Croix.

5 (f) "Taxable value" means, for a municipality, the equalized assessed value of
6 all property located in the municipality, as determined under s. 70.57, excluding the
7 value of any tax increments under s. 66.1105, and, for a county, the equalized
8 assessed value of all property located in the county, as determined under s. 70.57,
9 excluding the value of any tax increments under s. 66.1105.

10 (g) "Valuation factor" means a percentage equal to 60 percent of the percentage
11 change in the region's equalized value under s. 70.57 due to new construction less
12 improvements removed between the year before the statement under s. 79.015 and
13 the previous year, but not less than zero nor greater than 2.

14 (2) ELIGIBILITY. A municipality is eligible to receive a payment under sub. (4)
15 if it fulfills all of the following requirements:

16 (a) The municipality's municipal tax rate for the year before the statement
17 under s. 79.015 is greater than 5 mills.

18 (b) The municipality's municipal tax levy for the year of the statement under
19 s. 79.015 is no greater than the municipality's maximum allowable levy.

20 (3) CONSUMER PRICE INDEX. Annually, on ~~November~~ ^{August} 1, the department of
21 revenue shall certify to the joint committee on finance the appropriate percentage
22 change in the consumer price index that is to be used to determine the inflation
23 factor.

24 (4) PAYMENTS. (a) Beginning in 2007, each municipality that is eligible under
25 sub. (2) shall receive a payment calculated by the department of revenue as follows:

- 1 1. Subtract 5 mills from the municipality's municipal tax rate.
- 2 2. Multiply the amount determined under subd. 1. by the municipality's
- 3 taxable value.
- 4 3. Divide the amount determined under subd. 2. by the total of the amounts
- 5 under subd. 2. for all municipalities that are eligible for a payment under sub. (2).
- 6 4. Multiply the amount determined under subd. 3. by \$58,145,700.
- 7 (b) Each municipality that is eligible under sub. (2) shall receive an additional
- 8 payment calculated by the department of revenue as follows:
- 9 1. Subtract the municipal tax levy, as determined under par. (a) 1., from the
- 10 municipality's maximum allowable levy.
- 11 2. Divide the amount determined under subd. 1. by the total of the amounts
- 12 under subd. 1. for all municipalities that are eligible for a payment under sub. (2).
- 13 3. Multiply the amount determined under subd. 2. by \$10,000,000.
- 14 (5) ADJUSTMENTS. For purposes of determining eligibility for and the amount
- 15 of the payments under this section:
- 16 (a) If a municipality transfers to another governmental unit responsibility for
- 17 providing any service that the municipality provided in the preceding year, its
- 18 municipal tax levy for the preceding year shall be decreased to reflect the amount
- 19 that the municipality levied to provide that service, as determined by the department
- 20 of revenue.
- 21 (b) If a municipality increases the services that it provides by adding
- 22 responsibility for providing a service transferred to it from another governmental
- 23 unit in any year, its municipal tax levy for the preceding year shall be increased to
- 24 reflect the cost of that service, as determined by the department of revenue.

1 (c) If in any year a municipality's distribution under s. 79.043 (5) is less than
2 the municipality's distribution under s. 79.043 (5) in the previous year, the
3 municipality's maximum allowable levy shall be increased to reflect the reduction in
4 the distribution.

5 *-1231/7.7* SECTION 1672. 79.052 of the statutes is created to read:

6 **79.052 County levy restraint program. (1) DEFINITIONS.** In this section:

7 (a) "County tax levy" means the sum for all municipalities in the county of the
8 amounts reported as total county taxes levied on the statement of taxes filed with the
9 department of revenue under s. 73.10, not including any taxes levied under s.
10 115.817 (9). *Ed debt service and*

11 (b) "County tax rate" means the county tax levy divided by the equalized
12 assessed value of all property located in the county, as determined under s. 70.57,
13 *VK* excluding the value of any tax increments under s. 66.1105.

14 *INJERT 628-13* (c) "Inflation factor" means a percentage equal to the average annual
15 percentage change in the U.S. consumer price index for all urban consumers, U.S.
16 city average, as determined by the U.S. department of labor, for the 12 months
17 ending on June 30 of the year before the statement under s. 79.015.

18 (d) "Maximum allowable levy" means the county tax levy for the year before the
19 statement under s. 79.015, as adjusted under sub. (5), multiplied by the sum of one
20 plus 85 percent of the inflation factor and 85 percent of the valuation factor, rounded
21 to the nearest 0.01 percent.

22 (e) "Valuation factor" means a percentage equal to 60 percent of the percentage
23 change in the county's equalized value under s. 70.57 due to new construction less
24 improvements removed between the year before the statement under s. 79.015 and
25 the previous year, but not less than zero nor greater than 2.

1 applicable under this section to the political subdivision in the current year is
2 increased to reflect the cost of that service, as determined by the department of
3 revenue.

4 (c) If a city or village annexes territory from a town, the city's or village's levy
5 increase limit otherwise applicable under this section is increased in the current year
6 by an amount equal to the city's or village's mill rate applied to the current assessed
7 value of the annexed territory, and the levy increase limit otherwise applicable under
8 this section in the current year for the town from which the territory is annexed is
9 decreased by the town's mill rate applied to the assessed value of the annexed
10 territory as of the last year that the territory was subject to taxation by the town, as
11 determined by the department of revenue.

12 (d) The ~~limit~~ otherwise applicable under this section does not apply to amounts
13 levied by a ~~political subdivision~~ ^{maximum allowable ~~tax~~ levy} for the payment of any general obligation debt
14 service, including debt service on debt issued or reissued to fund or refund
15 outstanding obligations of the ~~political subdivision~~ ^{municipality} interest on outstanding ^{use 3 x 7}
16 obligations of the ~~political subdivision~~ ²⁰ or the payment of related issuance costs or
17 redemption premiums, secured by the full faith and credit of the ~~political~~
18 ~~subdivision~~ ²⁰

19 (e) The limit otherwise applicable under this section does not apply to the
20 amount that a county levies in that year for a county children with disabilities
21 education board.

22 (f) The limit otherwise applicable under this section does not apply to the
23 amount that a 1st class city levies for school purposes.

24 (g) If in any year a political subdivision's distribution under s. 79.043 (5) is less
25 than the political subdivision's distribution under s. 79.043 (5) in the previous year,

with a population of less than 2,000 may exceed the levy limit if a resolution to do so is approved by an annual or special town meeting. The levy limits do not apply to a property tax levy that is imposed after December 2006.

Under the bill, a political subdivision's levy limit does not generally apply to any amounts levied to pay debt service on debt authorized by a political subdivision, including general obligation debt service, refunding debt, and interest on outstanding obligations.

Also under this bill, the limit otherwise applicable does not apply to the amount that a first class city (presently only Milwaukee) levies for school purposes. Currently, a first class city school district is not authorized to levy a tax; the city in which the school district is located levies a tax for school purposes at the direction of the school board.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 66.0602 of the statutes is created to read:

66.0602 Local levy limits. (1) DEFINITIONS. In this section:

(a) "County growth factor" means a percentage equal to 60 percent of the percentage change in the county's January 1 equalized value due to new construction less improvements removed between the year before the previous year and the previous year, but not less than zero.

(b) "Debt service" includes debt service on debt issued or reissued to fund or refund outstanding ^(l.m.) ~~municipal or~~ county obligations, interest on outstanding ~~municipal or~~ county obligations, and related issuance costs and redemption premiums.

(c) "Inflation factor" means a percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months

INSERT
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1 (2) ELIGIBILITY. A county is eligible to receive a payment under sub. (4) if the
2 county's county tax levy for the year of the statement under s. 79.015 is no greater
3 than the county's maximum allowable levy.

4 (3) CONSUMER PRICE INDEX. Annually, on *August* ~~November~~ 1, the department of
5 revenue shall certify to the joint committee on finance the appropriate percentage
6 change in the consumer price index that is to be used to determine the inflation
7 factor.

8 (4) PAYMENTS. (a) Beginning in 2007, each county that is eligible under sub.
9 (2) shall receive a payment calculated by the department of revenue as follows:

- 10 1. Determine the county tax levy for the county.
- 11 2. Divide the amount determined under subd. 1. by the total of the amounts
12 under subd. 1. for all counties that are eligible for a payment under sub. (2).
- 13 3. Multiply the amount determined under subd. 2. by \$25,000,000.

14 (b) Beginning in 2007, each county that is eligible under sub. (2) shall receive
15 an additional payment calculated by the department of revenue as follows:

- 16 1. Subtract the county tax levy, as determined under par. (a) 1., from the
17 county's maximum allowable levy.
- 18 2. Divide the amount determined under subd. 1. by the total of the amounts
19 under subd. 1. for all counties that are eligible for a payment under sub. (2).
- 20 3. Multiply the amount determined under subd. 2. by \$10,000,000.

21 (5) ADJUSTMENTS. For purposes of determining eligibility for and the amount
22 of the payments under this section:

23 (a) If a county transfers to another governmental unit responsibility for
24 providing any service that the county provided in the preceding year, its county tax

1 levy for the preceding year shall be decreased to reflect the amount that the county
2 levied to provide that service, as determined by the department of revenue.

3 (b) If a county increases the services that it provides by adding responsibility
4 for providing a service transferred to it from another governmental unit in any year,
5 its county tax levy for the preceding year shall be increased to reflect the cost of that
6 service, as determined by the department of revenue.

7 (c) If in any year a county's distribution under s. 79.043 (5) is less than the
8 county's distribution under s. 79.043 (5) in the previous year, the county's maximum
9 allowable levy shall be increased to reflect the reduction in the distribution.

10 *-1456/5.1* SECTION 1673. 79.095 (4) of the statutes is amended to read:

11 79.095 (4) PAYMENT. The department shall calculate the payments due each
12 taxing jurisdiction under this section by multiplying the full value as of the January
13 1 of the preceding year of the property that is exempt under s. 70.11 (39) and (39m)
14 and that is located in the jurisdiction by the full-value gross tax rate of the
15 jurisdiction for the preceding year. The department shall certify the amount of the
16 payment due each taxing jurisdiction to the department of administration, which
17 shall make the payments on or before the first Monday in May except that, beginning
18 in 2007, the department of administration shall make the payments on or before the
19 4th Monday in July. For purposes of ch. 121, school districts shall treat the payments
20 made in July under this subsection as if they had been received in the previous school
21 year.

22 *-1886/2.3* SECTION 1674. 79.10 (2) of the statutes is amended to read:

23 79.10 (2) NOTICE TO MUNICIPALITIES. On or before December 1 of the year
24 preceding the ~~distribution~~ distributions under sub. (7m) (a), the department of
25 revenue shall notify the clerk of each town, village and city of the estimated fair

1 applicable under this section to the political subdivision in the current year is
2 increased to reflect the cost of that service, as determined by the department of
3 revenue.

4 (c) If a city or village annexes territory from a town, the city's or village's levy
5 increase limit otherwise applicable under this section is increased in the current year
6 by an amount equal to the city's or village's mill rate applied to the current assessed
7 value of the annexed territory, and the levy increase limit otherwise applicable under
8 this section in the current year for the town from which the territory is annexed is
9 decreased by the town's mill rate applied to the assessed value of the annexed
10 territory as of the last year that the territory was subject to taxation by the town, as
11 determined by the department of revenue.

12 (d) The ~~limit~~ ^{maximum allowable levy} otherwise applicable under this section does not apply to amounts
13 levied by a ~~political subdivision~~ ^{county} for the payment of any general obligation debt
14 service, including debt service on debt issued or reissued to fund or refund ^(use 3x)
15 outstanding obligations of the ~~political subdivision~~ ^{county}, interest on outstanding ^{county}
16 obligations of the ~~political subdivision~~, or the payment of related issuance costs or
17 redemption premiums, secured by the full faith and credit of the ~~political~~
18 ~~subdivision~~.

19 (e) ~~The limit otherwise applicable under this section does not apply to the~~
20 ~~amount that a county levies in that year for a county children with disabilities~~
21 ~~education board.~~

22 (f) ~~The limit otherwise applicable under this section does not apply to the~~
23 ~~amount that a 1st class city levies for school purposes.~~

24 (g) ~~If in any year a political subdivision's distribution under s. 79.043 (5) is less~~
25 ~~than the political subdivision's distribution under s. 79.043 (5) in the previous year,~~

that \$150,000,000 of

1 market value, as determined under sub. (11), to be used to calculate the lottery and
 2 gaming credit under sub. (5) and of the ~~amount~~ amounts to be distributed to it under
 3 sub. (7m) (a) ~~on in~~ the following ~~4th Monday in July year~~. The anticipated receipt
 4 of such ~~distribution~~ distributions shall not be taken into consideration in
 5 determining the tax rate of the municipality but shall be applied as tax credits.

6 *-1886/2.4* SECTION 1675. 79.10 (4) of the statutes is amended to read:

7 79.10 (4) SCHOOL LEVY TAX CREDIT. The amount appropriated under s. 20.835
 8 (3) (b) shall be distributed to municipalities in proportion to their share of the sum
 9 of average school tax levies for all municipalities, as ~~adjusted under sub. (7) except~~
 10 ~~the amount distributed under sub. (7m) (a) 1. b. on June 15~~ *appropriated* shall be distributed to
 11 municipalities in proportion to their share of general school aids paid under s. 20.255

12 (2) (ac), (af), and (r) in the year of notification, as determined by the
department of revenue

13 *-1886/2.5* SECTION 1676. 79.10 (7m) (a) 1. of the statutes is renumbered
 14 79.10 (7m) (a) 1. a. and amended to read:

15 79.10 (7m) (a) 1. a. The Except as provided in subd. 1. b., the amount
 16 determined under sub. (4) shall be distributed by the department of administration
 17 on the 4th Monday in July.

18 *-1886/2.6* SECTION 1677. 79.10 (7m) (a) 1. b. of the statutes is created to read:

19 79.10 (7m) (a) 1. b. No later than *September 15, 2006* ~~May 20, 2007~~, the department of
 20 administration shall determine whether ~~the~~ *revenue during the* general fund ~~balance on June 30, 2007,~~
 21 will exceed the amount ~~specified in s. 20.003 (4) for that fiscal year.~~ An amount equal
 22 to the amount of any excess determined under this subd. 1. b., not to exceed
 23 \$150,000,000, shall be distributed by the department of administration on June 15,
 24 2007, and on each June 15 thereafter an identical amount shall be distributed, and

*of general fund revenue estimated under the 2005-07
 biennial budget, plus any amount expended under
 s. 20.255 (2) (a)*

2005-07 premium

the balance of the amount determined under sub. (4) shall be distributed on the 4th Monday in July 2007, and on each 4th Monday in July thereafter.

***-1886/2.7* SECTION 1678.** 79.10 (7m) (a) 2. of the statutes is amended to read:

79.10 (7m) (a) 2. The town, village or city treasurer shall settle for the amounts distributed under this paragraph on the 4th Monday in July with the appropriate county treasurer not later than August 15. Failure to settle timely under this subdivision subjects the town, village or city treasurer to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages and cities except 1st class cities, in the county.

***-1886/2.8* SECTION 1679.** 79.10 (9) (b) of the statutes is amended to read:

79.10 (9) (b) *Property tax relief credit.* Except as provided in ss. 79.175 and 79.18, every property taxpayer of the municipality having assessed property shall receive a tax credit in an amount determined by applying the percentage of the amount of the value of property assessed to the taxpayer to the amount of the ~~distribution~~ distributions to be made to the municipality under sub. (7m) (a), as stated in the December 1 notification from the department of revenue, except that no taxpayer may receive a credit larger than the total amount of property taxes to be paid on each parcel for which tax is levied for that year by that taxpayer.

***-1886/2.9* SECTION 1680.** 79.14 of the statutes is amended to read:

79.14 School levy tax credit. The appropriation under s. 20.835 (3) (b) is \$319,305,000 in 1994, 1995, and 1996 and is; \$469,305,000 beginning in 1997 and ending in 2006; and \$619,305,000 in 2007 and in each year thereafter.

***-1219/2.8* SECTION 1681.** 84.01 (13) of the statutes is amended to read:

84.01 (13) **ENGINEERING SERVICES.** The department may engage such engineering, consulting, surveying, or other specialized services as it deems

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1 in proportion to their share of general school aids paid under s. 20.255 (2) (ac), (af),
2 and (r) in the year of notification, as determined by the department of revenue.

3 **SECTION 6.** 79.10 (7m) (a) 1. of the statutes is renumbered 79.10 (7m) (a) 1. a.
4 and amended to read:

5 79.10 (7m) (a) 1. a. The Except as provided in subd. 1. b., the amount
6 determined under sub. (4) shall be distributed by the department of administration
7 on the 4th Monday in July.

8 **SECTION 7.** 79.10 (7m) (a) 1. b. of the statutes is created to read:

9 79.10 (7m) (a) 1. b. No later than September 15, 2006, the department of
10 administration shall determine whether general fund revenue during the 2005-07
11 biennium will exceed the amount of general fund revenue estimated under the
12 2005-07 biennial budget, plus any amount expended under s. 20.255 (2) (af). An
13 amount equal to the amount of any excess determined under this subd. 1. b., not to
14 exceed \$150,000,000, but reduced by the amount transferred to the health care
15 quality improvement fund under s. 16.518 (4), shall be distributed by the department
16 of administration on June 15, 2007, and on each June 15 thereafter an identical
17 amount shall be distributed, and the balance of the amount determined under sub.
18 (4) shall be distributed on the 4th Monday in July 2007, and on each 4th Monday in
19 July thereafter.

20 **SECTION 8.** 79.10 (7m) (a) 2. of the statutes is amended to read:

21 79.10 (7m) (a) 2. The town, village or city treasurer shall settle for the amounts
22 distributed under this paragraph ~~on the 4th Monday in July~~ with the appropriate
23 county treasurer not later than August 15. Failure to settle timely under this
24 subdivision subjects the town, village or city treasurer to the penalties under s. 74.31.

1 advisable. Any engagement of services under this subsection is exempt from ss.
2 16.70 to 16.75, 16.755 to 16.77, 16.78 to 16.82 and, 16.85 to 16.87, and 16.875 to 16.89,
3 but ss. 16.528, 16.752 and, 16.771, 16.871, and 16.754 apply to such engagement.
4 Any engagement involving an expenditure of \$3,000 or more shall be by formal
5 contract approved by the governor.

6 ***-1889/2.5* SECTION 1682.** 84.014 (2) of the statutes is amended to read:

7 84.014 (2) Subject to ss. 84.555 and 86.255, any southeast Wisconsin freeway
8 rehabilitation projects, including the Marquette interchange reconstruction project
9 and projects that involve adding one or more lanes 5 miles or more in length to the
10 existing freeway, may be funded only from the appropriations under ss. 20.395 (3)
11 (cr), (cw), and (cy) and 20.866 (2) (uum) and (uup).

12 ***-1219/2.9* SECTION 1683.** 84.06 (2) (a) of the statutes is amended to read:

13 84.06 (2) (a) All such highway improvements shall be executed by contract
14 based on bids unless the department finds that another method as provided in sub.
15 (3) or (4) would be more feasible and advantageous. Bids shall be advertised for in
16 the manner determined by the department. Except as provided in s. 84.075, the
17 contract shall be awarded to the lowest competent and responsible bidder as
18 determined by the department. If the bid of the lowest competent bidder is
19 determined by the department to be in excess of the estimated reasonable value of
20 the work or not in the public interest, all bids may be rejected. The department shall,
21 so far as reasonable, follow uniform methods of advertising for bids and may
22 prescribe and require uniform forms of bids and contracts. Except as provided in par.
23 (b), the secretary shall enter into the contract on behalf of the state. Every such
24 contract is exempted from ss. 16.70 to 16.75, 16.755 to 16.77, 16.78 to 16.82, 16.87
25 and 16.89, but ss. 16.528, 16.752 and, 16.771, 16.871, and 16.754 apply to the

1 contract. Any such contract involving an expenditure of \$1,000 or more shall not be
2 valid until approved by the governor. The secretary may require the attorney general
3 to examine any contract and any bond submitted in connection with the contract and
4 report on its sufficiency of form and execution. The bond required by s. 779.14 (1m)
5 is exempt from approval by the governor and shall be subject to approval by the
6 secretary. This subsection also applies to contracts with private contractors based
7 on bids for maintenance under s. 84.07.

8 ***-1219/2.10* SECTION 1684.** 84.06 (3) of the statutes is amended to read:

9 84.06 (3) CONTRACTS WITH COUNTY OR MUNICIPALITY; DIRECT LABOR; MATERIALS. If
10 the department finds that it would be more feasible and advantageous to have the
11 improvement performed by the county in which the proposed improvement is located
12 and without bids, the department may, by arrangement with the county highway
13 committee of the county, enter into a contract satisfactory to the department to have
14 the work done by the county forces and equipment. In such contract the department
15 may authorize the county to purchase, deliver, and store materials and may fix the
16 rental rates of small tools and equipment. The contract shall be between the county
17 and the state and shall not be based on bids, and may be entered into on behalf of the
18 county by the county highway committee and on behalf of the state by the secretary.
19 Such contract is exempted from s. 779.14 and from all provisions of chs. 16 and 230,
20 except ~~s. ss. 16.754, 16.771, and 16.871~~. If the total estimated indebtedness to be
21 incurred exceeds \$5,000 the contract shall not be valid until approved by the
22 governor. The provisions of this subsection relating to agreements between a county
23 and the state shall also authorize and apply to such arrangements between a city,
24 town, or a village and the state. In such cases, the governing body of the city, town,
25 or village shall enter into the agreement on behalf of the municipality.

1 ***-1219/2.11* SECTION 1685.** 84.06 (4) of the statutes is amended to read:

2 84.06 (4) SPECIAL CONTRACTS WITH RAILROADS AND UTILITIES. If an improvement
3 undertaken by the department will cross or affect the property or facilities of a
4 railroad or public utility company, the department may, upon finding that it is
5 feasible and advantageous to the state, arrange to perform portions of the
6 improvement work affecting such facilities or property or perform work of altering,
7 rearranging, or relocating such facilities by contract with the railroad or public
8 utility. Such contract shall be between the railroad company or public utility and the
9 state and need not be based on bids. The contract may be entered into on behalf of
10 the state by the secretary. Every such contract is exempted from s. 779.14 and from
11 all provisions of chs. 16 and 230, except ss. 16.528, 16.752 and, 16.754, 16.771, and
12 16.871. No such contract in which the total estimated debt to be incurred exceeds
13 \$5,000 shall be valid until approved by the governor. As used in this subsection,
14 “public utility” means the same as in s. 196.01 (5), and includes a
15 telecommunications carrier as defined in s. 196.01 (8m), and “railroad” means the
16 same as in s. 195.02. “Property” as used in this subsection includes but is not limited
17 to tracks, trestles, signals, grade crossings, rights-of-way, stations, pole lines,
18 plants, substations, and other facilities. Nothing in this subsection shall be
19 construed to relieve any railroad or public utility from any financial obligation,
20 expense, duty, or responsibility otherwise provided by law relative to such property.

21 ***-1513/4.19* SECTION 1686.** 84.09 (9) of the statutes is created to read:

22 84.09 (9) Subsections (5), (5m), and (6) do not apply to state surplus property
23 that is sold under s. 16.848.

24 ***-0774/P4.4* SECTION 1687.** 84.185 (1) (ce) of the statutes is amended to read:

25 84.185 (1) (ce) “Job” has the meaning specified in s. ~~560.60 (10)~~ 560.17 (1) (bm).

1 *~~-0774/P4.5~~* **SECTION 1688.** 84.185 (1) (cm) of the statutes is amended to read:

2 84.185 (1) (cm) “Political subdivision” has the meaning specified in s. 560.60
3 ~~(13)~~ means a county, city, town, or village.

4 *~~-1560/3.20~~* **SECTION 1689.** 84.28 (1) of the statutes is amended to read:

5 84.28 (1) Moneys from the appropriation under s. 20.370 (7) ~~(me)~~ (mr) may be
6 expended for the renovation, marking and maintenance of a town or county highway
7 located within the boundaries of any state park, state forest or other property under
8 the jurisdiction of the department of natural resources. Moneys from the
9 appropriation under s. 20.370 (7) ~~(me)~~ (mr) may be expended for the renovation,
10 marking and maintenance of a town or county highway located in the lower Lower
11 Wisconsin state riverway State Riverway as defined in s. 30.40 (15). Outside the
12 lower Lower Wisconsin state riverway State Riverway as defined in s. 30.40 (15), or
13 outside the boundaries of these parks, forests or property, moneys from the
14 appropriation under s. 20.370 (7) ~~(me)~~ (mr) may be expended for the renovation,
15 marking and maintenance of roads which the department of natural resources
16 certifies are utilized by a substantial number of visitors to state parks, state forests
17 or other property under the jurisdiction of the department of natural resources. The
18 department of natural resources shall authorize expenditures under this subsection.
19 The department of natural resources shall rank projects eligible for assistance under
20 a priority system and funding may be restricted to those projects with highest
21 priority.

22 *~~-1889/2.6~~* **SECTION 1690.** 84.555 (1m) of the statutes is amended to read:

23 84.555 (1m) Notwithstanding sub. (1) and ss. 84.51 and 84.59, the proceeds of
24 general obligation bonds issued under s. 20.866 (2) (uum) are allocated for
25 expenditure obligations under s. 84.95 and s. 84.014 and the proceeds of general

1 obligation bonds issued under s. 20.866 (2) (uup) are allocated for expenditure
2 obligations under s. 84.014.

3 ***-1084/3.1* SECTION 1691.** 84.59 (6) of the statutes is amended to read:

4 84.59 (6) The building commission may contract revenue obligations when it
5 reasonably appears to the building commission that all obligations incurred under
6 this section can be fully paid from moneys received or anticipated and pledged to be
7 received on a timely basis. Except as provided in this subsection, the principal
8 amount of revenue obligations issued under this section may not exceed
9 \$2,095,583,900 \$2,516,117,900, excluding any obligations that have been defeased
10 under a cash optimization program administered by the building commission, to be
11 used for transportation facilities under s. 84.01 (28) and major highway projects for
12 the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal
13 amount, the building commission may contract revenue obligations under this
14 section as the building commission determines is desirable to refund outstanding
15 revenue obligations contracted under this section and to pay expenses associated
16 with revenue obligations contracted under this section.

17 ***-0955/10.8* SECTION 1692.** 85.013 (2) (a) of the statutes is amended to read:

18 85.013 (2) (a) The secretary shall designate ~~employees of the department as~~
19 hearing examiners to preside over all hearings arising under ch. 344.

20 ***-1219/2.12* SECTION 1693.** 85.015 of the statutes is amended to read:

21 **85.015 Transportation assistance contracts.** All contracts entered into
22 under this chapter to provide financial assistance in the areas of railroads, urban
23 mass transit, specialized transportation, and harbors are subject to ss. 16.528 and,
24 16.752, 16.771, and 16.871 but are exempt from ss. 16.70 to 16.75, 16.755 to 6.77,
25 16.78 to 16.82 and, 16.85 to 16.87, and 16.875 to 16.89.

1 ***-1560/3.21*** SECTION 1694. 85.037 of the statutes is repealed.

2 ***-0122/1.1*** SECTION 1695. 85.061 (3) (a) 1. of the statutes is amended to read:

3 85.061 (3) (a) 1. Capital costs related to Amtrak service extension routes or
4 other rail service routes between the cities of Milwaukee and Madison and, between
5 the cities of Milwaukee and Green Bay, between the cities of Milwaukee and Chicago,
6 and between the cities of Madison and La Crosse. Any route between the cities of
7 Milwaukee and Green Bay funded under the program shall provide service to
8 population centers along the route in a manner that makes the route most
9 economically feasible.

10 ***-0299/2.4*** SECTION 1696. 85.103 (6) of the statutes is amended to read:

11 85.103 (6) The department may disclose the personal identifier of any person
12 who has made a designation under sub. (2) or (3) if the department discloses the
13 personal identifier under s. 341.17 (9), 342.06, 343.027, 343.14, 343.234, 343.235,
14 343.24 (3) and (4), or 343.245 (3m).

15 ***-1083/2.1*** SECTION 1697. 85.20 (4m) (a) 6. cm. of the statutes is amended to
16 read:

17 85.20 (4m) (a) 6. cm. ~~For aid payable for calendar year 2002, from the~~
18 ~~appropriation under s. 20.395 (1) (ht), the department shall pay \$55,697,800 to the~~
19 ~~eligible applicant that pays the local contribution required under par. (b) 1. for an~~
20 ~~urban mass transit system that has annual operating expenses in excess of~~
21 ~~\$80,000,000. For aid payable for calendar year 2003 and for each calendar year~~
22 ~~thereafter~~ years 2004 and 2005, from the appropriation under s. 20.395 (1) (ht), the
23 department shall pay \$56,811,800 to the eligible applicant that pays the local
24 contribution required under par. (b) 1. for an urban mass transit system that has
25 annual operating expenses in excess of \$80,000,000. From the appropriation under

1 s. 20.395 (1) (ht), the department shall pay \$57,948,000 for aid payable for calendar
2 year 2006, and \$59,107,000 for aid payable for calendar year 2007 and thereafter, to
3 the eligible applicant that pays the local contribution required under par. (b) 1. for
4 an urban mass transit system that has annual operating expenses in excess of
5 \$80,000,000. If the eligible applicant that receives aid under this subd. 6. cm. is
6 served by more than one urban mass transit system, the eligible applicant may
7 allocate the aid between the urban mass transit systems in any manner the eligible
8 applicant considers desirable.

9 ***-1083/2.2*** **SECTION 1698.** 85.20 (4m) (a) 6. d. of the statutes is amended to
10 read:

11 85.20 (4m) (a) 6. d. ~~For aid payable for calendar year 2002, from the~~
12 ~~appropriation under s. 20.395 (1) (hu), the department shall pay \$14,869,500 to the~~
13 ~~eligible applicant that pays the local contribution required under par. (b) 1. for an~~
14 ~~urban mass transit system that has annual operating expenses in excess of~~
15 ~~\$20,000,000 but less than \$80,000,000. For aid payable for calendar year 2003 and~~
16 ~~for each calendar year thereafter years 2004 and 2005, from the appropriation under~~
17 ~~s. 20.395 (1) (hu), the department shall pay \$15,166,900 to the eligible applicant that~~
18 ~~pays the local contribution required under par. (b) 1. for an urban mass transit~~
19 ~~system that has annual operating expenses in excess of \$20,000,000 but less than~~
20 ~~\$80,000,000. From the appropriation under s. 20.395 (1) (hu), the department shall~~
21 ~~pay \$15,470,200 for aid payable for calendar year 2006, and \$15,779,600 for aid~~
22 ~~payable for calendar year 2007 and thereafter, to the eligible applicant that pays the~~
23 ~~local contribution required under par. (b) 1. for an urban mass transit system that~~
24 ~~has annual operating expenses in excess of \$20,000,000 but less than \$80,000,000.~~

25 If the eligible applicant that receives aid under this subd. 6. d. is served by more than

one urban mass transit system, the eligible applicant may allocate the aid between the urban mass transit systems in any manner the eligible applicant considers desirable.

***-1083/2.3* SECTION 1699.** 85.20 (4m) (a) 7. b. of the statutes is amended to read:

85.20 (4m) (a) 7. b. For the purpose of making allocations under subd. 7. a., the amounts for aids are ~~\$20,596,400 in calendar year 2002, \$21,008,300 in calendar year 2003, and \$21,757,600 in calendar year 2004 and in each calendar year thereafter~~ years 2004 and 2005, \$22,192,800 in calendar year 2006, and \$22,636,700 in calendar year 2007 and thereafter. These amounts, to the extent practicable, shall be used to determine the uniform percentage in the particular calendar year.

***-1083/2.4* SECTION 1700.** 85.20 (4m) (a) 8. b. of the statutes is amended to read:

85.20 (4m) (a) 8. b. For the purpose of making allocations under subd. 8. a., the amounts for aids are ~~\$5,563,100 in calendar year 2002, \$5,674,400 in calendar year 2003, and \$4,925,100 in calendar year 2004 and in each calendar year thereafter~~ years 2004 and 2005, \$5,023,600 in calendar year 2006, and \$5,124,100 in calendar year 2007 and thereafter. These amounts, to the extent practicable, shall be used to determine the uniform percentage in the particular calendar year.

***-0303/4.207* SECTION 1701.** 86.195 (3) (b) 3. of the statutes is amended to read:

86.195 (3) (b) 3. Fifty percent of the gross receipts of the business are from meal, food, the sale of food product and beverage sales and food ingredients, as defined in s. 77.51 (3t), that are taxable under s. 77.54 (20) (e) subch. III of ch. 77; and

***-1082/2.1* SECTION 1702.** 86.30 (2) (a) 3. of the statutes is amended to read:

1 86.30 (2) (a) 3. For each mile of road or street under the jurisdiction of a
2 municipality as determined under s. 86.302, the mileage aid payment shall be \$1,755
3 ~~in calendar year 2002, and \$1,825 in calendar year 2003~~ years 2004 and 2005, \$1,862
4 in calendar year 2006, and \$1,899 in calendar year 2007 and thereafter.

5 *~~1082/2.2~~* SECTION 1703. 86.30 (9) (b) of the statutes is amended to read:

6 86.30 (9) (b) For the purpose of calculating and distributing aids under sub. (2),
7 the amounts for aids to counties are ~~\$86,581,300 in calendar year 2002, and~~
8 \$90,044,600 in calendar year 2003 years 2004 and 2005, \$91,845,500 in calendar
9 year 2006, and \$93,682,400 in calendar year 2007 and thereafter. These amounts,
10 to the extent practicable, shall be used to determine the statewide county average
11 cost-sharing percentage in the particular calendar year.

12 *~~1082/2.3~~* SECTION 1704. 86.30 (9) (c) of the statutes is amended to read:

13 86.30 (9) (c) For the purpose of calculating and distributing aids under sub. (2),
14 the amounts for aids to municipalities are ~~\$272,395,300 in calendar year 2002, and~~
15 \$283,291,100 in calendar year 2003 years 2004 and 2005, \$286,124,000 in calendar
16 year 2006, and \$297,736,000 in calendar year 2007 and thereafter. These amounts,
17 to the extent practicable, shall be used to determine the statewide municipal average
18 cost-sharing percentage in the particular calendar year.

19 *~~0984/4.19~~* SECTION 1705. 92.10 (4) (a) of the statutes is repealed and
20 recreated to read:

21 92.10 (4) (a) *Data.* The department shall develop a systematic method of
22 collecting and organizing data related to soil erosion. The department shall
23 cooperate with the department of administration under s. 16.967 in developing this
24 methodology or any related activities related to land information collection.

25 *~~0495/1.2~~* SECTION 1706. 93.06 (1qm) of the statutes is created to read:

1 93.06 (1qm) LOANS FOR RURAL DEVELOPMENT. Make loans, and charge interest
2 and origination fees and take security for those loans, as required to receive federal
3 funding for the development of rural business enterprises or for rural economic
4 development.

5 *-1243/P3.8* SECTION 1707. 93.07 (1) of the statutes is amended to read:

6 93.07 (1) REGULATIONS. To make and enforce such regulations, not inconsistent
7 with law, as it may deem necessary for the exercise and discharge of all of the powers
8 and duties of the department, and to adopt such measures and make such
9 regulations as are necessary and proper for the ~~enforcement by the state of~~
10 department to carry out its powers and duties under chs. 93 to 100, which regulations
11 ~~shall have the force of law.~~

12 *-1243/P3.9* SECTION 1708. 93.07 (23) of the statutes is created to read:

13 93.07 (23) CONSUMER PROTECTION ADMINISTRATION. To administer ss. 100.01 to
14 100.14, 100.183 to 100.19, 100.201, 100.202, 100.206, 100.21 to 100.24, 100.265,
15 100.27, 100.285 to 100.30, 100.33 to 100.36, 100.45, 100.47, 100.48, and 100.51.

16 *-1243/P3.10* SECTION 1709. 93.07 (24) of the statutes is amended to read:

17 93.07 (24) ENFORCEMENT OF LAWS. To enforce or assist in the enforcement of chs.
18 88 and 93 to 99, those laws under ch. 100 administered by the department, and all
19 other laws entrusted to its administration, and especially:

20 (a) To enforce the laws administered by the department regarding the
21 production, manufacture and sale, offering or exposing for sale or having in
22 possession with intent to sell, of any dairy, food or drug product.

23 (b) To enforce the laws administered by the department regarding the
24 adulteration or misbranding of any articles of food, drink, condiment or drug.

1 (c) To inspect any milk, butter, cheese, lard, syrup, coffee, tea or other article
2 of food, drink, condiment or drug made or offered for sale within this state which it
3 may suspect or have reason to believe, under the laws administered by the
4 department, to be impure, unhealthful, misbranded, adulterated or counterfeit, or
5 in any way unlawful.

6 (d) To prosecute or cause to be prosecuted, under the laws administered by the
7 department, any person engaged in the manufacture or sale, offering or exposing for
8 sale or having in possession with intent to sell, of any adulterated dairy product or
9 of any adulterated, misbranded, counterfeit, or otherwise unlawful article or articles
10 of food, drink, condiment or drug.

11 ***-1243/P3.11* SECTION 1710.** 93.18 (3) of the statutes is amended to read:

12 93.18 (3) The department of justice, after acting pursuant to s. 100.37 or 100.41
13 to 100.43 to order the sale or distribution of any substance, article, furnishing, fabric,
14 product or related material ceased, shall give written notice of its finding to the
15 manufacturer, seller or other person responsible for placing the item in the channels
16 of trade in this state. After such notice no person may sell, remove or otherwise
17 dispose of such item except as directed by the department of justice. Any person
18 affected by such notice may demand a prompt hearing to determine the validity of
19 the department's findings of the department of justice. The hearing, if requested,
20 shall be held as expeditiously as possible but not later than 30 days after notice. A
21 request for hearing does not operate to stay enforcement of the order during the
22 pendency of the hearing. The person petitioning for a hearing shall be entitled to the
23 same rights specified under sub. (2).

24 ***-1243/P3.12* SECTION 1711.** 93.18 (7) of the statutes is created to read:

93.18 (7) The department of justice shall follow the procedures under subs. (1), (2), (4), (5), and (6) in enforcing the provisions of ch. 100 that are administered by the department of justice.

***-1243/P3.13* SECTION 1712.** 93.20 (1) of the statutes is amended to read:

93.20 (1) DEFINITION. In this section, "action" means an action that is commenced in court by, or on behalf of, the department of agriculture, trade, and consumer protection rural resources to enforce chs. 88, 91 to 100 or 126 or an action that is commenced in court by the department of justice to enforce ch. 100.

***-1243/P3.14* SECTION 1713.** 93.22 (1) of the statutes is amended to read:

93.22 (1) In cases arising under chs. 88 and 93 to ~~100~~ 99 and ss. 100.206, 100.21, 100.30, and 100.51, the department may be represented by its attorney.

***-1243/P3.15* SECTION 1714.** 93.22 (2) of the statutes is amended to read:

93.22 (2) The department may, with the approval of the governor, appoint special counsel to prosecute or assist in the prosecution of any case arising under chs. 88 and 93 to ~~100~~ 99 and ss. 100.206, 100.21, 100.30, and 100.51. The cost of such special counsel shall be charged to the appropriation for the department.

***-1247/1.2* SECTION 1715.** 93.46 (3) of the statutes is created to read:

93.46 (3) (a) The department may make grants for any of the following:

1. Research and development of technologies, including digesters, for using agricultural products or agricultural waste as energy sources.

2. Encouraging the use of agricultural products or agricultural waste as energy sources.

3. Reducing the generation of agricultural wastes or increasing the beneficial use of agricultural wastes.

4. Encouraging the development of biochemicals from agricultural products.

1 (b) The department may provide the recipient of a grant under this subsection
2 with not more than \$300,000, of which not more than \$150,000 may be for planning
3 and not more than \$150,000 may be for implementation.

4 ***-0494/2.1* SECTION 1716.** 95.23 (1m) (b) of the statutes is amended to read:

5 95.23 (1m) (b) The department shall indemnify the owner of an animal that
6 must be killed in order to conduct testing under par. (a), ~~if funds are available from~~
7 ~~the appropriation under s. 20.115 (2) (m) or (8) (ks) to pay the indemnity,~~ in an
8 amount equal to two-thirds of the difference between the net salvage value and the
9 appraised value of the animal but not more than \$1,500 for one animal, except as
10 provided in s. 95.31 (3m). The department may pay an indemnity under this
11 paragraph from the appropriation account under s. 20.115 (2) (b) only if funds
12 received by the department under s. 20.115 (2) (m) and (8) (ks) for the payment of
13 indemnities are insufficient to pay the indemnity.

14 ***-0494/2.2* SECTION 1717.** 95.31 (3) of the statutes is amended to read:

15 95.31 (3) In addition to the indemnities for specific animal diseases provided
16 under ss. 95.25, 95.26 and 95.27 or under special emergency programs and subject
17 to s. 95.36, the department shall pay indemnities on livestock condemned and
18 slaughtered or destroyed because of other diseases if the department determines
19 that the condemnation and slaughter or destruction is necessary to protect public
20 health or the livestock industry. The indemnity under this subsection shall be
21 two-thirds of the difference between net salvage value and appraised value, but may
22 not exceed \$1,500 for an animal, except as provided in sub (3m). As used in this
23 subsection, "livestock" means animals of species raised primarily to produce food for
24 human consumption, including farm-raised deer.

25 ***-0494/2.3* SECTION 1718.** 95.31 (3m) of the statutes is created to read:

1 95.31 (3m) If the department condemns an animal because the animal is
2 suspected to have a transmissible spongiform encephalopathy and the owner
3 disposes of the carcass as directed by the department, the department shall increase
4 the amount of the indemnity calculated under sub. (3) or s. 95.23 (1m) (b) by the costs
5 of the destruction of the animal and of the disposal, transportation, and any
6 necessary storage of the animal's carcass. An indemnity paid because of the
7 condemnation of an animal to which this subsection applies may exceed \$1,500.

8 *-1246/1.1* SECTION 1719. 95.51 (8) of the statutes, as created by 2003
9 Wisconsin Act 229, is amended to read:

10 95.51 (8) CONTRACT AGENT. The department may contract with an agent to
11 administer the registration program under this section on behalf of the department.
12 The department may not authorize an agent to release aggregate information under
13 this section. If the department contracts with an agent under this subsection, the
14 agent may collect fees from registrants that cover the agent's cost of administering
15 the registration program.

16 *-1243/P3.16* SECTION 1720. 100.07 (6) of the statutes is amended to read:

17 100.07 (6) Action Upon request of the department of agriculture, trade, and
18 rural resources, an action to enjoin violation of this section may be commenced and
19 prosecuted by the department of justice in the name of the state in any court having
20 equity jurisdiction.

21 *-1243/P3.17* SECTION 1721. 100.171 (7) (b) of the statutes is amended to
22 read:

23 100.171 (7) (b) Whoever intentionally violates this section is guilty of a Class
24 I felony. A person intentionally violates this section if the violation occurs after the

1 department of justice or a district attorney has notified the person by certified mail
2 that the person is in violation of this section.

3 ***-1243/P3.18* SECTION 1722.** 100.171 (8) (intro.) of the statutes is amended
4 to read:

5 100.171 (8) ENFORCEMENT. (intro.) The department of justice shall investigate
6 violations of this section. The department of justice or any district attorney may on
7 behalf of the state:

8 ***-1243/P3.19* SECTION 1723.** 100.173 (4) (intro.) of the statutes is amended
9 to read:

10 100.173 (4) (intro.) The department of justice shall investigate violations of this
11 section. The department of justice, or any district attorney upon informing the
12 department of justice, may, on behalf of the state, do any of the following:

13 ***-1243/P3.20* SECTION 1724.** 100.173 (4) (a) of the statutes is amended to
14 read:

15 100.173 (4) (a) Bring an action for temporary or permanent injunctive relief in
16 any court of competent jurisdiction for any violation of this section. The relief sought
17 by the department of justice or district attorney may include the payment by a
18 promoter into an escrow account of an amount estimated to be sufficient to pay for
19 ticket refunds. The court may, upon entry of final judgment, award restitution when
20 appropriate to any person suffering loss because of violations of this section if proof
21 of such loss is submitted to the satisfaction of the court.

22 ***-1243/P3.21* SECTION 1725.** 100.174 (5) (intro.) of the statutes is amended
23 to read:

24 100.174 (5) (intro.) The department of justice or any district attorney may on
25 behalf of the state:

1 ***-1243/P3.22* SECTION 1726.** 100.174 (6) of the statutes is amended to read:

2 100.174 (6) The department of justice shall investigate violations of and
3 enforce this section.

4 ***-1243/P3.23* SECTION 1727.** 100.175 (5) (a) (intro.) of the statutes is amended
5 to read:

6 100.175 (5) (a) (intro.) No person may collect or by contract require a buyer to
7 pay more than \$100 for dating services before the buyer receives or has the
8 opportunity to receive those services unless the person selling dating services
9 establishes proof of financial responsibility by maintaining any of the following
10 commitments approved by the department of justice in an amount not less than
11 \$25,000:

12 ***-1243/P3.24* SECTION 1728.** 100.175 (5) (b) of the statutes is amended to
13 read:

14 100.175 (5) (b) The commitment described in par. (a) shall be established in
15 favor of or made payable to the state, for the benefit of any buyer who does not receive
16 a refund under the contractual provision described in sub. (3). The person selling
17 dating services shall file with the department of justice any agreement, instrument
18 or other document necessary to enforce the commitment against the person selling
19 dating services or any relevant 3rd party, or both.

20 ***-1243/P3.25* SECTION 1729.** 100.175 (7) (a) (intro.) of the statutes is amended
21 to read:

22 100.175 (7) (a) (intro.) The department of justice or any district attorney may
23 on behalf of the state:

24 ***-1243/P3.26* SECTION 1730.** 100.175 (7) (b) of the statutes is amended to
25 read:

1 100.175 (7) (b) The department of justice may bring an action in circuit court
2 to recover on a financial commitment maintained under sub. (5) against a person
3 selling dating services or relevant 3rd party, or both, on behalf of any buyer who does
4 not receive a refund due under the contractual provision described in sub. (3).

5 ***-1243/P3.27* SECTION 1731.** 100.177 (1) (bm) of the statutes is created to
6 read:

7 100.177 (1) (bm) Notwithstanding s. 93.01 (3), “department” means the
8 department of justice.

9 ***-1243/P3.28* SECTION 1732.** 100.178 (1) (b) of the statutes is amended to
10 read:

11 100.178 (1) (b) Notwithstanding s. 93.01 (3), “department” means the
12 department of ~~health and family services~~ justice.

13 ***-1243/P3.29* SECTION 1733.** 100.18 (11) (a) of the statutes is amended to
14 read:

15 100.18 (11) (a) The department of ~~agriculture, trade and consumer protection~~
16 justice shall enforce this section. Actions to enjoin violation of this section or any
17 regulations thereunder may be commenced and prosecuted by the department of of
18 justice in the name of the state in any court having equity jurisdiction. This remedy
19 is not exclusive.

20 ***-1243/P3.30* SECTION 1734.** 100.18 (11) (b) 3. of the statutes is amended to
21 read:

22 100.18 (11) (b) 3. No action may be commenced under this section more than
23 3 years after the occurrence of the unlawful act or practice which is the subject of the
24 action. No injunction may be issued under this section which would conflict with

1 general or special orders of the department of justice or any statute, rule or
2 regulation of the United States or of this state.

3 ***-1243/P3.31* SECTION 1735.** 100.18 (11) (c) 1. of the statutes is amended to
4 read:

5 100.18 (11) (c) 1. Whenever the department of justice has reason to believe that
6 a person is in possession, custody, or control of any information or documentary
7 material relevant to the enforcement of this section it may require that person to
8 submit a statement or report, under oath or otherwise, as to the facts and
9 circumstances concerning any activity in the course of trade or commerce; examine
10 under oath that person with respect to any activity in the course of trade or
11 commerce; and execute in writing and cause to be served upon such person a civil
12 investigative demand requiring the person to produce any relevant documentary
13 material for inspection and copying.

14 ***-1243/P3.32* SECTION 1736.** 100.18 (11) (c) 2. of the statutes is amended to
15 read:

16 100.18 (11) (c) 2. The department of justice, in exercising powers under this
17 subsection, may issue subpoenas, administer oaths, and conduct hearings to aid in
18 any investigation.

19 ***-1243/P3.33* SECTION 1737.** 100.18 (11) (c) 3. of the statutes is amended to
20 read:

21 100.18 (11) (c) 3. Service of any notice by the department of justice requiring
22 a person to file a statement or report, or service of a subpoena upon a person, or
23 service of a civil investigative demand shall be made in compliance with the rules of
24 civil procedure of this state.